

## ABSTRACT OF THE DISCLOSURE

A gate insulating film 4, two polysilicon films 5 and 7, and a silicon nitride film 9 are successively laminated on a semiconductor substrate 1 in this order. Each of the polysilicon films 5 and 7 contains phosphorus. The polysilicon film 5 has a region having a phosphorus concentration higher than that of the polysilicon film 7. Gate electrodes 10n, 10p, 40n, and 40p are formed on the gate insulating film 4 by partly etching the polysilicon films 5 and 7 and the silicon nitride film 9. In this case, the etching rate of the region of the polysilicon film 5, having a phosphorus concentration higher than that of the polysilicon film 7, is higher than that of the polysilicon film 7. Due to this difference, notches are formed at the bottom portions on side surfaces of respective gate electrodes 10p, 40n, and 40p.